

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

COMPLIANCE REPORT

OF

UNION TOWNSHIP

CLINTON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
07/25/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Other Information - Unaudited: Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	7-9
Exit Conference.....	10

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Larry L. Laughner	01-01-11 to 12-31-18
Chairman of the Township Board	Jerry Oster Paul Dorset	01-01-11 to 12-31-14 01-01-15 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF UNION TOWNSHIP, CLINTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Union Township (Township), Clinton County, for the period January 1, 2012 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, are presented as Other Information. They have not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on them.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

May 17, 2017

(This page intentionally left blank.)

OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>. The statements presented herein are presented as other information and are derived from the Township's Annual Financial Report information and have not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, ending and beginning balances may differ.

(This page intentionally left blank.)

UNION TOWNSHIP, CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
Township	\$ 52,404	\$ 22,333	\$ 26,718	\$ 48,019	\$ 20,945	\$ 26,324	\$ 42,640
Township Assistance	15,588	10,489	9,460	16,617	8,072	16,192	8,497
Fire Fighting	90,162	15,876	17,500	88,538	13,406	17,500	84,444
Rainy Day	1,656	-	-	1,656	-	269	1,387
Totals	<u>\$ 159,810</u>	<u>\$ 48,698</u>	<u>\$ 53,678</u>	<u>\$ 154,830</u>	<u>\$ 42,423</u>	<u>\$ 60,285</u>	<u>\$ 136,968</u>

UNION TOWNSHIP, CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Township	\$ 42,638	\$ 24,143	\$ 25,902	\$ 40,879	\$ 15,738	\$ 24,046	\$ 32,571
Township Assistance	8,499	11,486	10,739	9,246	16,356	6,910	18,692
Fire Fighting	84,444	24,811	41,500	67,755	22,112	21,500	68,367
Rainy Day	1,387	-	-	1,387	-	-	1,387
excess levy	-	6	-	6	-	-	6
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 136,968</u>	<u>\$ 60,446</u>	<u>\$ 78,141</u>	<u>\$ 119,273</u>	<u>\$ 54,206</u>	<u>\$ 52,456</u>	<u>\$ 121,023</u>

UNION TOWNSHIP, CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Township	\$ 32,571	\$ 17,262	\$ 23,835	\$ 25,998
Township Assistance	18,692	16,223	916	33,999
Fire Fighting	68,366	22,967	21,500	69,833
Rainy Day excess levy	1,387 6	3,240 -	- 6	4,627 -
Totals	<u>\$ 121,022</u>	<u>\$ 59,692</u>	<u>\$ 46,257</u>	<u>\$ 134,457</u>

UNION TOWNSHIP, CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 17, 2017, with Larry L. Laughner, Trustee.